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Letter of Comment No:3258
File Reference: 1102-100

From:

David Dodd [Ddodd@serologicals.com]

Sent:

Sunday, June 06, 2004 3:34 PM

To:

Director - FASB

Subject:

Proposed Expensing Requirement for Employee Stock Purchase Plans

## To Whom It May Concern:

I am aware that you are proposing an expensing requirement related to Employee Stock Purchase Plans (ESPPs). This email is a request to eliminate this proposal from your current consideration. In my view, requiring such an expensing will likely lead to the reduction in offering ESPPs as they now exist. This would result in a detriment to the employee stock ownership position of many companies, including Serologicals Corporation.

Thank you for your consideration.

Best regards,

David Dodd

David A. Dodd
President & CEO
Serologicals Corporation
ddodd@serologicals.com <mailto:ddodd@serologicals.com>
www.serologicals.com

Phone: (678) 728-2000 Fax: (678) 728-2011

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